

CITY OF WEST BURLINGTON, IOWA

HSB 328 & SSB 1227

Estimated ACGFL Tax Rates & Revenues

ADJUSTED CITY GENERAL FUND LEVY RATES & REVENUES					
Fiscal Year	ACGFL Rate	Revenues from Existing Valuation	Revenues from New Construction	Total Revenues	Revenue Growth %
2025-26	\$7.94118	\$1,497,223	\$0	\$1,497,223	
2026-27	\$5.17034	\$1,527,167	\$18,488	\$1,545,656	3.2%
2027-28	\$5.23293	\$1,560,820	\$18,712	\$1,579,532	2.2%
2028-29	\$5.10836	\$1,611,123	\$18,267	\$1,629,390	3.2%
2029-30	\$5.16628	\$1,644,951	\$18,474	\$1,663,425	2.1%
2030-31	\$5.04105	\$1,696,695	\$18,026	\$1,714,721	3.1%
2031-32	\$5.09461	\$1,730,067	\$18,218	\$1,748,284	2.0%
2032-33	\$4.97082	\$1,783,248	\$17,775	\$1,801,023	3.0%
2033-34	\$5.02037	\$1,816,145	\$17,952	\$1,834,098	1.8%
2034-35	\$4.89815	\$1,870,781	\$17,515	\$1,888,296	3.0%
2035-36	\$4.94401	\$1,903,188	\$17,679	\$1,920,867	1.7%

TOTAL ASSESSED AND TAXABLE VALUATIONS				
Fiscal Year	Total Assessed Valuation (Including Ag)	Non-TIF Taxable Valuation (Excluding Ag)	TIF Taxable Valuation (Excluding Ag)	Total Taxable Valuation (Excluding Ag)
2025-26	\$359,089,600	\$188,539,110	\$31,213,696	\$219,752,806
2026-27	\$361,708,398	\$298,946,608	\$35,477,186	\$334,423,793
2027-28	\$364,865,324	\$301,844,610	\$35,736,109	\$337,580,719
2028-29	\$384,018,825	\$318,965,329	\$37,768,891	\$356,734,220
2029-30	\$387,289,751	\$321,977,332	\$38,027,814	\$360,005,146
2030-31	\$407,611,311	\$340,151,525	\$40,175,181	\$380,326,706
2031-32	\$410,882,237	\$343,163,528	\$40,434,104	\$383,597,632
2032-33	\$432,305,537	\$362,319,146	\$42,701,786	\$405,020,932
2033-34	\$435,576,463	\$365,331,148	\$42,960,709	\$408,291,858
2034-35	\$458,151,366	\$385,512,040	\$45,354,722	\$430,866,761
2035-36	\$461,422,292	\$388,524,042	\$45,613,645	\$434,137,687

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	35.44%	-0.97%	34.47%	57.34%	4.71%	2.02%
2026-27	54.28%	-10.95%	43.33%	50.52%	3.64%	1.32%
2027-28	54.52%	-11.05%	43.47%	50.43%	3.61%	1.31%
2028-29	54.37%	-10.65%	43.73%	50.47%	3.45%	1.24%
2029-30	54.58%	-10.71%	43.88%	50.38%	3.42%	1.23%
2030-31	54.40%	-10.28%	44.12%	50.41%	3.27%	1.17%
2031-32	54.60%	-10.34%	44.26%	50.32%	3.24%	1.16%
2032-33	54.40%	-9.93%	44.48%	50.36%	3.10%	1.09%
2033-34	54.59%	-9.99%	44.60%	50.27%	3.08%	1.09%
2034-35	54.39%	-9.59%	44.80%	50.32%	2.94%	1.03%
2035-36	54.56%	-9.65%	44.91%	50.24%	2.92%	1.02%

NOTE: Total Taxable Valuation will be lower than the Total Assessed valuation because:
1) Ag Land and Ag Building values are excluded, and
2) the Gas and Electric Utility rollback is not affected by the proposed legislation and is less than 100%.

CITY OF WEST BURLINGTON, IOWA

Estimated ACGFL Tax Rates & Revenues

Under Proposed HSB 328/SSB 1227

ACGFL RATES & REVENUES - Proposed HSB 328/SSB 1227			
Taxable Non-TIF			
Fiscal Year	Valuation	ACGFL Rate	Total Revenues
2025-26	\$188,539,110	\$7.94118	\$1,497,223
2026-27	\$298,946,608	\$5.17034	\$1,545,656
2027-28	\$301,844,610	\$5.23293	\$1,579,532
2028-29	\$318,965,329	\$5.10836	\$1,629,390
2029-30	\$321,977,332	\$5.16628	\$1,663,425
2030-31	\$340,151,525	\$5.04105	\$1,714,721
2031-32	\$343,163,528	\$5.09461	\$1,748,284
2032-33	\$362,319,146	\$4.97082	\$1,801,023
2033-34	\$365,331,148	\$5.02037	\$1,834,098
2034-35	\$385,512,040	\$4.89815	\$1,888,296
2035-36	\$388,524,042	\$4.94401	\$1,920,867

CITY OF WEST BURLINGTON, IOWA

Estimated ACGFL Tax Rates & Revenues

Under Current HF 718/SF 2442

ACGFL RATES & REVENUES - Existing HF 718/SF 2442			
Taxable Non-TIF			
Fiscal Year	Valuation	ACGFL Rate	Total Revenues
2025-26	\$188,539,110	\$7.94118	\$1,497,223
2026-27	\$201,777,899	\$7.70988	\$1,555,684
2027-28	\$205,180,795	\$7.70988	\$1,581,920
2028-29	\$215,073,461	\$7.70988	\$1,658,191
2029-30	\$218,886,773	\$7.70988	\$1,687,592
2030-31	\$229,342,878	\$7.70988	\$1,768,207
2031-32	\$233,315,378	\$7.70988	\$1,798,834
2032-33	\$244,363,707	\$7.70988	\$1,884,016
2033-34	\$248,504,114	\$7.70988	\$1,915,938
2034-35	\$260,175,157	\$7.70988	\$2,005,920
2035-36	\$264,491,988	\$7.70988	\$2,039,202

IMPACT OF PROPOSED HSB 328/SSB 1227 vs. CURRENT HF 718/SF 2442			
Taxable Non-TIF			
Fiscal Year	Valuation	ACGFL Rate	Total Revenues
2025-26	\$0	\$0.00000	\$0
2026-27	\$97,168,709	(\$2.53954)	-\$10,028
2027-28	\$96,663,816	(\$2.47695)	-\$2,388
2028-29	\$103,891,868	(\$2.60152)	-\$28,802
2029-30	\$103,090,558	(\$2.54360)	-\$24,166
2030-31	\$110,808,647	(\$2.66883)	-\$53,486
2031-32	\$109,848,149	(\$2.61527)	-\$50,550
2032-33	\$117,955,439	(\$2.73906)	-\$82,992
2033-34	\$116,827,035	(\$2.68951)	-\$81,840
2034-35	\$125,336,883	(\$2.81173)	-\$117,624
2035-36	\$124,032,054	(\$2.76587)	-\$118,336

CITY OF WEST BURLINGTON, IOWA
Estimated Tax Bill - **ACFGL Portion ONLY**
Change between FY 2026 and FY 2031

Commerical Valuation		Commercial Tax Bill		Industrial Valuation		Industrial Tax Bill		Residential Valuation		Residential Homestead - Non Senio		Residential Homestead - Senior		Residential Non-Homestead	
FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031
\$50,000	\$61,740	\$188	\$311	\$50,000	\$51,515	\$188	\$260	\$50,000	\$58,947	\$170	\$45	\$146	\$45	\$188	\$297
\$100,000	\$123,480	\$377	\$622	\$100,000	\$103,030	\$377	\$519	\$100,000	\$117,894	\$358	\$342	\$334	\$342	\$377	\$594
\$150,000	\$185,220	\$565	\$934	\$150,000	\$154,545	\$565	\$779	\$150,000	\$176,842	\$547	\$639	\$522	\$639	\$565	\$891
\$200,000	\$246,960	\$922	\$1,245	\$200,000	\$206,060	\$922	\$1,039	\$200,000	\$235,789	\$735	\$937	\$711	\$937	\$753	\$1,189
\$250,000	\$308,700	\$1,280	\$1,556	\$250,000	\$257,575	\$1,280	\$1,298	\$250,000	\$294,736	\$923	\$1,234	\$899	\$1,234	\$942	\$1,486
\$300,000	\$370,440	\$1,637	\$1,867	\$300,000	\$309,090	\$1,637	\$1,558	\$300,000	\$353,683	\$1,112	\$1,531	\$1,087	\$1,531	\$1,130	\$1,783
\$400,000	\$493,920	\$2,352	\$2,490	\$400,000	\$412,120	\$2,352	\$2,078	\$400,000	\$471,578	\$1,488	\$2,125	\$1,464	\$2,125	\$1,507	\$2,377
\$500,000	\$617,400	\$3,066	\$3,112	\$500,000	\$515,151	\$3,066	\$2,597	\$500,000	\$589,472	\$1,865	\$2,720	\$1,841	\$2,720	\$1,883	\$2,972
\$600,000	\$740,880	\$3,781	\$3,735	\$600,000	\$618,181	\$3,781	\$3,116	\$600,000	\$707,366	\$2,242	\$3,314	\$2,217	\$3,314	\$2,260	\$3,566
\$700,000	\$864,360	\$4,496	\$4,357	\$700,000	\$721,211	\$4,496	\$3,636	\$700,000	\$825,261	\$2,618	\$3,908	\$2,594	\$3,908	\$2,637	\$4,160
\$800,000	\$987,840	\$5,211	\$4,980	\$800,000	\$824,241	\$5,211	\$4,155	\$800,000	\$943,155	\$2,995	\$4,502	\$2,971	\$4,502	\$3,013	\$4,754
\$900,000	\$1,111,320	\$5,925	\$5,602	\$900,000	\$927,271	\$5,925	\$4,674	\$900,000	\$1,061,050	\$3,372	\$5,097	\$3,347	\$5,097	\$3,390	\$5,349
\$1,000,000	\$1,234,800	\$6,640	\$6,225	\$1,000,000	\$1,030,301	\$6,640	\$5,194	\$1,000,000	\$1,178,944	\$3,748	\$5,691	\$3,724	\$5,691	\$3,767	\$5,943
\$2,000,000	\$2,469,600	\$13,787	\$12,449	\$2,000,000	\$2,060,602	\$13,787	\$10,388	\$2,000,000	\$2,357,888	\$7,515	\$11,634	\$7,491	\$11,634	\$7,533	\$11,886
\$3,000,000	\$3,704,400	\$20,934	\$18,674	\$3,000,000	\$3,090,903	\$20,934	\$15,581	\$3,000,000	\$3,536,832	\$11,282	\$17,577	\$11,257	\$17,577	\$11,300	\$17,829
\$4,000,000	\$4,939,200	\$28,081	\$24,899	\$4,000,000	\$4,121,204	\$28,081	\$20,775	\$4,000,000	\$4,715,776	\$15,048	\$23,520	\$15,024	\$23,520	\$15,067	\$23,772
\$5,000,000	\$6,174,000	\$35,228	\$31,123	\$5,000,000	\$5,151,505	\$35,228	\$25,969	\$5,000,000	\$5,894,720	\$18,815	\$29,464	\$18,790	\$29,464	\$18,833	\$29,716
\$6,000,000	\$7,408,800	\$42,375	\$37,348	\$6,000,000	\$6,181,806	\$42,375	\$31,163	\$6,000,000	\$7,073,664	\$22,582	\$35,407	\$22,557	\$35,407	\$22,600	\$35,659
\$7,000,000	\$8,643,600	\$49,522	\$43,573	\$7,000,000	\$7,212,107	\$49,522	\$36,357	\$7,000,000	\$8,252,608	\$26,348	\$41,350	\$26,324	\$41,350	\$26,366	\$41,602
\$8,000,000	\$9,878,400	\$56,669	\$49,798	\$8,000,000	\$8,242,408	\$56,669	\$41,550	\$8,000,000	\$9,431,552	\$30,115	\$47,293	\$30,090	\$47,293	\$30,133	\$47,545
\$9,000,000	\$11,113,200	\$63,816	\$56,022	\$9,000,000	\$9,272,709	\$63,816	\$46,744	\$9,000,000	\$10,610,496	\$33,881	\$53,236	\$33,857	\$53,236	\$33,900	\$53,488
\$10,000,000	\$12,348,000	\$70,964	\$62,247	\$10,000,000	\$10,303,010	\$70,964	\$51,938	\$10,000,000	\$11,789,440	\$37,648	\$59,179	\$37,624	\$59,179	\$37,666	\$59,431
\$15,000,000	\$18,522,000	\$106,699	\$93,370	\$15,000,000	\$15,454,515	\$106,699	\$77,907	\$15,000,000	\$17,684,160	\$56,481	\$88,895	\$56,457	\$88,895	\$56,499	\$89,147
\$20,000,000	\$24,696,000	\$142,434	\$124,494	\$20,000,000	\$20,606,020	\$142,434	\$103,876	\$20,000,000	\$23,578,880	\$75,314	\$118,610	\$75,290	\$118,610	\$75,333	\$118,862
\$25,000,000	\$30,870,000	\$178,169	\$155,617	\$25,000,000	\$25,757,525	\$178,169	\$129,845	\$25,000,000	\$29,473,600	\$94,147	\$148,326	\$94,123	\$148,326	\$94,166	\$148,578
\$30,000,000	\$37,044,000	\$213,905	\$186,741	\$30,000,000	\$30,909,030	\$213,905	\$155,814	\$30,000,000	\$35,368,320	\$112,981	\$178,041	\$112,956	\$178,041	\$112,999	\$178,293
\$35,000,000	\$43,218,000	\$249,640	\$217,864	\$35,000,000	\$36,060,535	\$249,640	\$181,783	\$35,000,000	\$41,263,040	\$131,814	\$207,757	\$131,789	\$207,757	\$131,832	\$208,009
\$40,000,000	\$49,392,000	\$285,375	\$248,988	\$40,000,000	\$41,212,040	\$285,375	\$207,752	\$40,000,000	\$47,157,760	\$150,647	\$237,473	\$150,622	\$237,473	\$150,665	\$237,725
\$45,000,000	\$55,566,000	\$321,111	\$280,111	\$45,000,000	\$46,363,545	\$321,111	\$233,721	\$45,000,000	\$53,052,480	\$169,480	\$267,188	\$169,456	\$267,188	\$169,498	\$267,440
\$50,000,000	\$61,740,000	\$356,846	\$311,234	\$50,000,000	\$51,515,050	\$356,846	\$259,690	\$50,000,000	\$58,947,200	\$188,313	\$296,904	\$188,289	\$296,904	\$188,331	\$297,156

CITY OF WEST BURLINGTON, IOWA
Estimated Tax Bill - ACFGL Portion ONLY
Change between FY 2026 and FY 2031

	Commercial		Industrial		Residential Homestead - Non Senior		Residential Homestead - Senior		Residential Non-Homestead	
FY 2026 Valuation	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %
\$50,000	\$123	65.26%	\$71	37.89%	(\$125)	(73.48%)	(\$100)	(69.02%)	\$109	57.78%
\$100,000	\$246	65.26%	\$143	37.89%	(\$16)	(4.50%)	\$8	2.50%	\$218	57.78%
\$150,000	\$369	65.26%	\$214	37.89%	\$93	16.95%	\$117	22.44%	\$326	57.78%
\$200,000	\$323	34.97%	\$116	12.62%	\$202	27.41%	\$226	31.80%	\$435	57.78%
\$250,000	\$276	21.60%	\$19	1.47%	\$310	33.61%	\$335	37.25%	\$544	57.78%
\$300,000	\$230	14.07%	(\$79)	(4.82%)	\$419	37.70%	\$444	40.80%	\$653	57.78%
\$400,000	\$138	5.87%	(\$274)	(11.66%)	\$637	42.79%	\$661	45.17%	\$871	57.78%
\$500,000	\$46	1.50%	(\$470)	(15.31%)	\$854	45.81%	\$879	47.75%	\$1,088	57.78%
\$600,000	(\$46)	(1.23%)	(\$665)	(17.58%)	\$1,072	47.83%	\$1,097	49.46%	\$1,306	57.78%
\$700,000	(\$139)	(3.08%)	(\$860)	(19.13%)	\$1,290	49.26%	\$1,314	50.67%	\$1,524	57.78%
\$800,000	(\$231)	(4.43%)	(\$1,056)	(20.26%)	\$1,507	50.33%	\$1,532	51.57%	\$1,741	57.78%
\$900,000	(\$323)	(5.45%)	(\$1,251)	(21.11%)	\$1,725	51.16%	\$1,750	52.27%	\$1,959	57.78%
\$1,000,000	(\$415)	(6.25%)	(\$1,446)	(21.78%)	\$1,943	51.83%	\$1,967	52.83%	\$2,176	57.78%
\$2,000,000	(\$1,338)	(9.70%)	(\$3,399)	(24.66%)	\$4,119	54.81%	\$4,144	55.32%	\$4,353	57.78%
\$3,000,000	(\$2,260)	(10.80%)	(\$5,353)	(25.57%)	\$6,296	55.80%	\$6,320	56.14%	\$6,529	57.78%
\$4,000,000	(\$3,182)	(11.33%)	(\$7,306)	(26.02%)	\$8,472	56.30%	\$8,497	56.55%	\$8,706	57.78%
\$5,000,000	(\$4,105)	(11.65%)	(\$9,259)	(26.28%)	\$10,649	56.60%	\$10,673	56.80%	\$10,882	57.78%
\$6,000,000	(\$5,027)	(11.86%)	(\$11,213)	(26.46%)	\$12,825	56.79%	\$12,850	56.97%	\$13,059	57.78%
\$7,000,000	(\$5,950)	(12.01%)	(\$13,166)	(26.59%)	\$15,002	56.94%	\$15,026	57.08%	\$15,235	57.78%
\$8,000,000	(\$6,872)	(12.13%)	(\$15,119)	(26.68%)	\$17,178	57.04%	\$17,203	57.17%	\$17,412	57.78%
\$9,000,000	(\$7,794)	(12.21%)	(\$17,072)	(26.75%)	\$19,355	57.12%	\$19,379	57.24%	\$19,588	57.78%
\$10,000,000	(\$8,717)	(12.28%)	(\$19,026)	(26.81%)	\$21,531	57.19%	\$21,556	57.29%	\$21,765	57.78%
\$15,000,000	(\$13,329)	(12.49%)	(\$28,792)	(26.98%)	\$32,414	57.39%	\$32,438	57.46%	\$32,647	57.78%
\$20,000,000	(\$17,940)	(12.60%)	(\$38,558)	(27.07%)	\$43,296	57.49%	\$43,320	57.54%	\$43,530	57.78%
\$25,000,000	(\$22,552)	(12.66%)	(\$48,325)	(27.12%)	\$54,178	57.55%	\$54,203	57.59%	\$54,412	57.78%
\$30,000,000	(\$27,164)	(12.70%)	(\$58,091)	(27.16%)	\$65,061	57.59%	\$65,085	57.62%	\$65,295	57.78%
\$35,000,000	(\$31,776)	(12.73%)	(\$67,857)	(27.18%)	\$75,943	57.61%	\$75,968	57.64%	\$76,177	57.78%
\$40,000,000	(\$36,388)	(12.75%)	(\$77,623)	(27.20%)	\$86,826	57.64%	\$86,850	57.66%	\$87,059	57.78%
\$45,000,000	(\$41,000)	(12.77%)	(\$87,390)	(27.21%)	\$97,708	57.65%	\$97,733	57.67%	\$97,942	57.78%
\$50,000,000	(\$45,612)	(12.78%)	(\$97,156)	(27.23%)	\$108,591	57.66%	\$108,615	57.69%	\$108,824	57.78%